

Substitute Form W-9	Request for Taxpayer Identification Number and Certification	Return form to Epiq Bankruptcy Solutions, LLC Do not send to the IRS.
-------------------------------	---	---

Print or type See Specific Instructions	Name (as shown on your income tax return) MARK R. HOWITZ	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input checked="" type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ----- <input type="checkbox"/> Other (see instructions)	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.) 418 E. 59th Street City, state and ZIP code New York, NY 10022-2309 List account number(s) here (optional)	Requester's name and address (optional) Epiq Bankruptcy Solutions, LLC As Agent for Lehman Brothers Holdings, Inc. 757 Third Avenue, 3 rd Floor New York, NY 10017

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*.

Social Security Number

089 - 38 - 3559

or

Employer identification number

Note: If the account is in more than one name, see the chart in the instructions for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. (See the instructions)

Sign
Here

Signature of
U.S. person

Mark R. Howitz

Date

12/26/13

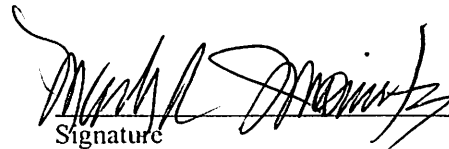
CERTIFICATION REGARDING STATUS

Creditor Name: Mark Richard Imowitz

Claim Number(s):

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor (the "Creditor"), and hereby certify that neither the Creditor nor, to the best of the Creditor's knowledge, any person or entity for whom the Creditor may be acting or who may be the beneficial owner of the applicable claim(s), security/(ies), or interest(s) is a person or entity with whom it is illegal for a U.S. person to transact under the OFAC sanctions regulations and the list of Specially Designated Nationals and Blocked Persons.

Dated: 12/26/13


Signature

Mark Richard Imowitz
Print Name

Title (if applicable)

FOR IMMEDIATE RELEASE

**FOURTH DISTRIBUTION PERCENTAGES ANNOUNCED FOR LEHMAN BROTHERS
HOLDINGS INC. AND ITS DEBTOR AFFILIATES**

New York, September 26, 2013 – Lehman Brothers Holdings Inc. announced today in a court filing the percentage recovery that will be distributed on October 3, 2013 to holders of allowed claims against various former Lehman Debtors.

Lehman's fourth distribution to creditors pursuant to its confirmed chapter 11 plan will total approximately \$15.6 billion. This distribution includes (1) approximately \$11.1 billion of payments to third-party creditors and non-controlled affiliates, (2) \$4.1 billion of payments among the Lehman Debtors and their controlled affiliates, (3) \$276 million of payments to recently allowed claims of amounts those claimants would have received had those claims been allowed at the time of the previous distributions, and (4) \$60.7 million of post-petition interest to holders of allowed claims that have been satisfied in full (see Exhibit B to the court filing, Docket # 40225, for further detail).

In accordance with the chapter 11 plan, which was confirmed on December 6, 2011, and subject to available funds, the Lehman Debtors' fifth distribution to creditors is anticipated to be made within 5 business days of March 30, 2014.

The chapter 11 plan, related disclosure statement and other filings, including the filing referred to above, can be found at www.lehman-docket.com in the "Key Documents" section. Questions relating to the distribution can be directed to the Debtors' claims agent, Epiq Systems, Inc., at 1-866-879-0688 (U.S.) and 1-503-597-7691 (Non-U.S.).

Media Contact:
Lehman Brothers Holdings Inc.
Kimberly Macleod
646-285-9215
kmacleod@lehmanholdings.com
#

Epiq Bankruptcy Solutions, LLC
757 Third Avenue, 3rd Floor
New York, NY 10017

Address Service Requested

Legal Documents Enclosed –
Please direct to the attention
of the Addressee,
Legal Department or President.



LBI OMNI 162 NTC 11-14-2013 (MERGE2, TXNUM2) 4000002674 BAR(23) MAIL ID *** 000073262535 ***
IMOWITZ, MARK RICHARD
418 E 59TH STREET
NEW YORK, NY 10022-2309

THIS PAGE INTENTIONALLY LEFT BLANK

**THIS IS A NOTICE REGARDING YOUR CLAIM. YOU MUST READ IT
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Case No. 08-01420 (JMP) SIPA

Debtor.

**NOTICE OF HEARING ON TRUSTEE'S ONE HUNDRED SIXTY-SECOND
OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS
(NO LIABILITY CLAIMS)**

CLAIM(S) TO BE DISALLOWED & EXPUNGED

IMOWITZ, MARK RICHARD

Name/Address of Claimant	Claim Number	Date Filed	Total Amount Claimed	Basis for Objection & Reason for Proposed Disallowance
IMOWITZ, MARK RICHARD 418 E 59TH STREET NEW YORK, NY 10022-2309	2918	1/30/2009	\$198,386.50	No legal or factual justification for asserting a claim against LBI. The claimed securities were not issued or guaranteed by LBI.

PLEASE TAKE NOTICE that, on November 14, 2013, James W. Giddens, as Trustee (the "Trustee") for the liquidation of the business of Lehman Brothers Inc. ("Debtor" or "LBI") filed his One Hundred Sixty-Second Omnibus Objection to General Creditor Claims (No Liability Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). The category of claim objection applicable to you is identified in the table above in the column entitled "Basis for Objection & Reason for Proposed Disallowance."

The Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow one or more of your claims listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED on the ground that the LBI estate has no liability for the claim asserted. **Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.**

If you do NOT oppose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then you MUST file with the Court and serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. Prevailing Eastern Time on December 5, 2013 (the "Response Deadline").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the name of the Debtor, the case number and the title of the Objection to which the response is directed; (ii) the name of the claimant and description of the basis for the amount of the claim; (iii) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which you will rely in opposing the Objection; (iv) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, upon which you will rely

in opposing the Objection; (v) the address(es) to which the Trustee must return any reply to your response, if different from that presented in the proof of claim; and (vi) the name, address, and telephone number of the person (which may be you or your legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on your behalf.

The Bankruptcy Court will consider a response only if the response is timely filed, served, and received. A response will be deemed timely filed, served, and received only if the original response is actually received on or before the Response Deadline by: (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York, 10004, Attn: Meaghan C. Gragg, Esq.; (iii) Securities Investor Protection Corporation, 805 Fifteenth Street, N.W., Suite 800, Washington, DC 20005, Attn: Kenneth J. Caputo, Esq.; and (iv) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Maurice Horwitz, Esq. and Lori R. Fife, Esq.

A hearing will be held on December 19, 2013 to consider the Objection. The hearing will be held at 10:00 a.m. Prevailing Eastern Time in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, Courtroom 601. If you file a written response to the Objection, you should plan to appear at the hearing. The Trustee reserves the right, however, to continue the hearing on the Objection with respect to your claim(s). If the Trustee does continue the hearing with respect to your claim(s), then the hearing will be held at a later date. If the Trustee does not continue the hearing with respect to your claim(s), then a hearing on the Objection will be conducted on the above date.

If the Bankruptcy Court does NOT disallow, expunge, reduce or reclassify your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then the Trustee has the right to object on other grounds to the claim(s) (or to any other claims you may have filed) at a later date. You will receive a separate notice of any such objections.

You may participate in a hearing telephonically provided that you comply with the Court's instructions (including, without limitation, providing prior written notice to counsel for the Trustee and any statutory committees), which can be found on the Court's website at www.nysb.uscourts.gov.

If you wish to view the complete Objection, you can do so on the Court's electronic docket for LBI's case, which is posted on the internet (i) at www.nysb.uscourts.gov (a PACER login and password are required and can be obtained through the PACER Service Center at www.pacer.psc.uscourts.gov), and (ii) for free at www.lehmantrustee.com, the Trustee's dedicated website. If you have any questions about this notice or the Motion, or if you would like to request a complete copy of the Motion at the Trustee's expense, please contact the Trustee's approved claims agent Epiq Bankruptcy Solutions, LLC at (866) 841-7868. CLAIMANTS SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.

DATED: November 14, 2013
New York, New York

Meaghan C. Gragg
HUGHES HUBBARD & REED LLP
One Battery Park Plaza
New York, New York 10004
(212) 837-6000

ATTORNEYS FOR JAMES W. GIDDENS,
TRUSTEE FOR THE SIPA LIQUIDATION OF
LEHMAN BROTHERS INC.